Previous references.
Mlg 7-05 25 8

1912-13
(Municipal)

File No 168-12
Serial Nos. 1 3 4

Later references.
Mpl 168-12 5-10
Ml 288-16 Sl 1-2 13 Aug 1915

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 2 4

Part B for December 1912

SUBJECT.

Revision of the rates of taxes fixed by the Govt Procs of the 28th Nov 1911 on vehicles and animals in the Mysore city municipality

---

Sl1 From the President of the Mysore City Municipal Council no 618 – 9/10/12. Recommends certain reductions in the rates of taxes fixed on animals and vehicles in the Mysore city municipality by Govt in the Procs d 28/11/11

Sl3 Do no 4409 d 19/12/12 to Mr M.G. Krishnaswami Rao Observes that the municipal Council were not unaware (before the rules and bye laws were sanctioned by Govt.) of the amendments

G. R. S. 58

made in the Secretariat and that they are ther f
themselves responsible for the mistake pointed ou

SL4 To the President of the Mysore City Municipal Council
no 44108 19/12/12 informs the rates of vehicle,
and animal taxes sanctioned in the Govt. Pro p
of the 28th Nov 1911 in accordance with the
Original proposals of the municipal Council

[illegible]
attended to 12/12/13
urgent work
Recorder

G.R.S. 11] 1912./13

GENERAL AND REVENUE SECRETARIAT.

(Mun'l)

NOTES

File No 168/12

FILE HEADING

Reduction of the rates of taxes ~~on Vehicles and Animals~~ in the Mysore City Municipality

From The President of the Mysore City Mun'l Council

No. 61 Dated 9 10-1912 Received 14 10-1912

Diary No. 2265 Enclos 1 Spare Copies Serial No 1

BRIEF ABSTRACT OF LETTER

Recommends that the ~~taxes~~ rates of taxes on the following vehicles & animals fixed by rules sanctioned by Govt in their Proc No 4102-3 Ml 555 07 d/ 28 11 1911 may be reduced as shewn against them. y

		Sanctioned Rate Half-yearly	Reduced rate recommended Half-yearly
1	Every two wheeled carriage on springs drawn by a horse etc	3-0-0	1-0-0
2	For every bullock or bull horse of and under 13 hands	1-8-0	1-0-0

NOTES AND ORDERS

D 779 d/ 25 1 1910
(2 G. Ml 7 20 9/7/1909
y

The draft rules for the Assessment & Collection of Shop and Vehicle & animal ~~conversion, and refund of Municipal~~ taxes, etc submitted by the Mysore City Municipal Council were revised along with those submitted by the Bangalore City Mun'l Council.

Notes—First Sheet

GPB—80,000—12-3-11

R. S 12]

General and Revenue Secretariat.

Ml File No. 168 of 1912

Serial No

In doing so the same set of rules for both the cities were adopted [illegible], the result was that the same rates of taxes were fixed for the tw ~~City~~ cities. In this connection the requirements of Sec 61 (b) (i) of the Muni Regulation that modifications of rules should not involve an increase of the amount to be imposed was lost sight of. The rules and the Schedule⊗ of taxes as revised in the Secretariat were sent to the President with the request "that the rules and by laws may be placed before the Municipal Council at a very early date and a copy of their resolution submitted for the information of Government" At the foot of the Schedule of taxes the following note had been made.

W

C No 135 Ml 97 09-5 D/19 6 1910

"The rates of taxes given in the statement should be compared with reference to the existing rates and omissions supplied. Any alterations required should be kindly reported" The revised draft of the rules & by-laws in question were referred to the Managing Committee by the Municipal

NOTE—Contn. sheet.

[G. R. S 12]

General and Revenue
Secretariat

ML File No. 168 of 1912

Serial No

10 25 D/ 8 8 1910
GL 8 in ML F. no 97-09

Municipal Council The Managing Committee suggested certain amendm to the wording of certain rules & bye laws. They said nothing as regards the rates of taxes. The Municipal Council approved of the amendments proposed by the Managing Committee, and the resolution of the Municipal Council was submitted to Govt by the President.

7 0 no 64 D/ 15-10 12

2 The President might have been brought to the notice of Govt. the mistake at the time of submitting the resolution of the Council or before publishing the rules sanctioned by Govt. The Vice-Presidents' (Mr M. G. Krishnaswami Rao) remark that "these rates may have been altered in the Secretariat" would make it appear that ~~they Municipal Coun~~ the alterations were made without the knowledge of the Municipal Council, but on the other hand they were aware of them.

3. A modification involving an increase in the rates of taxes would be a fresh imposition of taxes and would therefore require to be renotified. This has not been in the present case, and

Contn. sheet.

2-5-22-3

G. R. S. 12]

General and Revenue Secretariat.

Mnl File No. 168 of 1912

Serial No.

and are therefore the mistake has to be rectified. This may be done by substituting the rates of vehicle and animal taxes proposed by the council for those sanctioned by Govt. 'Jin Rickshaw', 'Horse of or under 11 hands', and 'Male buffalo' shall have to be excluded from the schedule; and 'Ass' and 'Dog' added on. Draft of an order is submitted for approval or other orders

4. It is submitted for information that the rules for the assessment, collection, remission & refund of taxes falling under Sec 46 (a) & 49) were ~~drafted~~ neither drafted by the Munl Council nor were they notified by them as required by Sec 60(b). They simply approved of these rules with slight modifications when they were sent to them by the Secretariat

HKSO

15 11 1912

5. In the original proposals sent up by the Mnl Council, Mysore it was proposed to levy only a fee of 1 Re on every two wheeled vehicle + 1 Re on every horse of or under 13 hands. These proposals

Note—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat

Ml File No. 168 of 1912

Serial No.

were considered in this Office along with the rules & bye laws sent up by the Bangalore Ml Council. Certain amendments were made in the rules & bye laws & the rules & bye laws so amended, with the Schedule as sent up by the Bangalore Ml Council were sent to the two Mlies for opinion. Both the Ml Councils adopted the revised rules & bye laws approved in the Sectt with a few modifications & these rules & bye laws were then sanctioned by Govt & published. It is found that now that the rates of tax as finally sanctd differed in two particulars from those sent up by the Ml Council, Mysore

6 The Prest now urges that the modification by Govt of the rates by increasing them in these two cases is not legal & that the increase works as a hardship on jutka owners

7 The Prest's first contention seems to be correct. Under Sec 61 of the Ml Regn, the rules made by

	Proposed by Ml Council	Sanctd by Govt
...ded – ...le	1-0-0	3-0-0
...s 9 or ... 13 ...nds	1-1-0	1-8-0

Note—Contn. sheet.

Serial No

the Ml Council may be modified by Govt but such modifications should not involve an increase of the amount to be imposed. Of course such modification, even involving an ~~crea~~ increase may be made by Govt. with the ~~ap~~ consent of the Ml Council. Such consent may be presumed in the present case, as the Ml. Council resolved to accept the modifications suggd by Govt (vide resn 1 dated 6-8-1910) But the flaw in the procedure consists in the fact that the Ml Council should have renotified their intention to impose a rate higher than the one originally notified by them. This was not done by the Ml Council & was not noticed in this office. Any increase in the rate to be imposed is a fresh tax & must be notified (vide Cumming pp 89 & 171)

gl to Presdt's no 25-8
8 1910 SC 8 in
l Fr no 97-09-R

[illegible]

8. The Ml Council now also urges that the increase in the vehicle & animal tax sanctd by Govt would act as a hardship

Note—Contn. sheet.

G R. S 12]

General and Revenue Secretariat

Ml File No. 168 of 1912

Serial No

I strongly recommend that the rates may be reduced to those suggested by the Council in the first instance. This recommendation may be accepted

9 The best procedure to be adopted now is not to go into the question of the legality or otherwise of the increase sanctd by Govt but to take action under Sec. 47 of the Ml Regn. by accepting the recommendation of the Ml Council to reduce the rate of Vehicle & animal taxes under Consdn.

10 Draft order in this sense is put up for approval

(See 4)

28/11/12

11. Please put up also draft of a D.O. to the Vice Pres ~~[illegible]~~ pointing out to him ~~[illegible]~~ that Board itself is in a way responsible for his mistake in approving of the amendments proposed by Govt ~~as [illegible]~~ as detailed in para 1 (page 3) above. Submit with the drafts in 2nd connection.

Note—Contn. sheet.

GPB—65,000—17-8-12.

12 Put up drafts early. The file should be treated as urgent.

5B

7/12/12

G R. S 12]

General and Revenue Secretariat

Ml File No. 168 of 1912

Serial No

13 Draft DO is subd

AK SO
7-12-1912

14. Submitted with two drafts. It may be pointed out that if the rates are sanctioned as suggested by the Ml Council, the rates obtaining in Mysore City would be considerably lower than in Bangalore City.

2nd Cr

9/12/12

15. Drafts appd by 2nd Cr
SO
14 12 12

13
16/12

16 Issue

To M. G. Krishnaswami Rao Esqr Coll 16-12-12
3 Vice President of the Mysore City Municl Council. DO No 4409 d 19-12-1912.

Observes that the Municl Council were not unaware (before the rules & bye-laws were sanctioned by Govt) of the amendments made in the Secretariat and that they are

Note—Contn. sheet.

9

R. S. 12]

General and Revenue Secretariat

ml File No. 168 of 1912

Serial No

themselves responsible for the mistake pointed out in the matter

4 To the President of the Mysore City Munl Council No 4410 d/ 19.12.1912.

Modifies the rates of Vehicle and Animal taxes sanctioned in the Procs of the [illegible] 28-11.1911 in accordance with the original proposals of the Munl Council.

NOTE—Contn. sheet.

14/10

1912.

From

The President, City Muni.
Council. Mysore.

To

The Secy. to Govt. of Mysore,
Gen. and Rev. Depts.

Dated 9th } October 1912
Despatched 12th }

Received

General No 61

No.

Enclosure No. one

Requesting to revise the rates of taxes sanctioned on animals, vehicles, &c in accordan with the draft bye-law submitte for sanction.

No 61

2265

10/12-1913

nil

168-12

1

THE CITY MUNICIPAL OFFICE, MYSORE,

Dated the 9th October 1913.

From

K.Krishna Iyer, Esq.,

President, City Municipal
Council, Mysore

To

K.R.Srinivasaiengar, Esq., M.A.,
Secretary to the Govt of Mysore,
General & Revenue Depts

SIR,

I have the honour to report that cart and -- Jataka owners plying their vehicles for hire complain that the tax paid by them has been doubled under the recent bye-law sanctioned in Government Order No.4103-3/M1.555-07 dated 28th November 1911.

2. I beg to note in the margin (1) the amount of tax paid half year-ly for each cart, jataka and bull or horse by the owners in previous -- years, (2) the rates proposed to be levied by the Council in the

	Tax paid in previous years for every half year.	Tax proposed to be levied in September 1909.	Tax finally sanctioned by Government.
For every two wheeled arriage on springs -- rawn by a horse &c,	1-0-0	1-0-0	3-0-0
For every bullock or ull.	0-8-0	0-8-0	0-8-0
For every horse of nd under 13 hands.	1-0-0	1-0-0	1-8-0

the meeting held on the 25th September 1909 and (3) those finally sanctioned by the Government in the above bye-law.

3. From this, it may be evident that the Council considered that the enhancement of the then existing tax would act as a hardship and they accordingly proposed the rates then in existence (please vide draft bye-law published in Mysore Gazette No.7 dated 13th February 1908).

183 of 184 C. II of the Mysore Gazette 13 2 1908 Verified

4. The taxes sanctioned are double those notified and the grievances represented by the jatakawallas, cartmen and owners of vehicles and animals (vide proposition from Municipal Councillors Messrs.(1) Sreekantiah, (2) M.Narasimhaswami, and (3) M.C.Rangienga to the same effect) are real and require to be favourably considered.

Enclosure

5. The Council which sat on the 28th September 1912, unanimously resolved to request Government to revise the rates in accordance with the recommendations made in their resolution No.XIV dated 25th September 1909, submitted to Government with letter No.79 dated 25th January 1910.

2 in Ml No 97 of 1909.

6. I submit for your kind perusal a copy of the resolution referred to and request that you will kindly place the whole file of correspondence before Government for kindly revising the taxes as per recommendations of the Municipal Council.

I have the honour to be,
Sir,
Your most obedient servant,

M G Krishnaswamy R
Vice President.

3

Proceedings of an ordinary meeting of the Municipal Councillors for the City of Mysore held in the Ranga Charlu Memorial Hall at 7-30 A.M. on Saturday the 28th September 1912.

Enc to ml 16-8-12
84

Present.

(1) M.G.Krishnasami Rao, Esq., B.A., (Vice President)
(2) Doctor V.L.Menker, L.R.C.P.& S.,D.P.H..(Health Officer)
(3) M.Ananthara[illegible]jiah, Esq.,
(4) N.Setraji Rao, Esq.,
(5) Mahomed Jaffer Saheb, Esq.,
(6) V.Tiruvengada Mudaliar, Esq.,
(7) M.C.Rangiengar, Esq.,
(8) Jahagirdar Madappa, Esq.,
(9) A.Subbanna, Esq.,
(10) Ramaiah, Esq.,
(11) N.Sreekantiah, Esq.,
(12) Amble Anniah Pandit, Esq.,
(13) M.Venkatakrishnayya, Esq.,
(14) H.Seetharamiah, Esq.,

Absent.

(1) K.Krishna Iyer, Esq., (President)
On duty in the District.
(2) R.V.Sundaram Iyer, Esq., B.A., B.C.E., (Ex.Engineer).
(3) Mahomed Peer Esq., B.A., (Amildar, Mysore Taluk).
(4) .Madappa, Esq.,
(5) Narasimhaswami, Esq.,
(6) Rev. H.Gulliford.

III & XII Petition from the owners of jatakas praying for the reduction of the enhanced rate of vehicle tax of Rs.7 to the old rate of Rs.3-8-0.

That Government be requested to revise the rates in accordance with the recommendations ~~made~~ made by the Council in their resolution No.XIV dated 28th September 1909 submitted to Government with letter No.79 dated 25th January 1910.

XII Proposition from Messrs N.Sreekantiah, M.Narasimhaswami and M.C.Rangiengar, for the reconsideration of enhanced rates of tax levied on carts, animals &c,.

Vide under VIII

(Sd) M G.Krishnasami Rao,
Vice President

"Copy"

M G Krishnasami Rao
Vice President.

No 64

Refer

Spl F1 1072

12/11

Office of the City Municipal Council,

M Y S O R E.

DIARY No 2673

SEC. No

---:000:---

Dated the 15th October 1912.

Dear Mr. Rajagopala Char,

With reference to this office No. 61 dated the 12th instant, regarding the revision of vehicle tax &c., I beg to invite reference to Section 60 of the Municipal Regulation which prescribes the procedure to be adopted preliminary to the imposition of a tax. The Council accordingly notified the rates of taxes in the Gazette and finally recommended the rates of Re. 1, As. 8 and Re. 1 respectively on every carriage, bullock and horse in conformity with the notified rates. Those rates may have been altered in the Secretariat.

2. In this connection, may I suggest that the levy of enhanced rates may not be altogether legal since the procedure prescribed in Section 60 has not been adopted in the case of these rates?

Sincerely yours,

M. G. Krishnaswami Rao

DIARY No. 3326

5

10 -10

SECTION

FILE No

SERIAL No.

B/II 19

11.12.12

Office of the City Municipal Council,
MYSORE.
---:0O0:---
Dated the 10th December 1912.

My dear Mr. Rajagopala Char,

In reply to your kind D.O. of the 9th instant I am to state that the Council in its resolution No. VIII & XII dated 28th September 1912 intended to revise the whole list of rates --- sanctioned by the Government in their Order No. 4102-3/M1.555-07 dated 28th November 1911.

2. My letter No. 61 dated 9th October last -- referred only to certain complaints of Jatakawallas and in bringing their grievances to notice, I made a recommendation in the last para to place the whole file of papers before Government for kindly revising the taxes as per recommendation of the Municipal Council. It may, therefore, be inferred that all the taxes are to be revised.

3. As regards your observation that the rates, if reduced, would be much lower than the rates now obtaining in -- Bangalore, I beg to state that the conditions of the two Cities are quite different. The vehicle and animal owners in Bangalore, at any rate, may be expected to pay the higher rates of taxes, whereas the same cannot be expected of Mysore where commerce and traffic are yet to improve.

I am
Very sincerely yours,

M G Krishnaswamy R

Vice President.

6 168

G R. S 26]

File No. 12
Serial No 3

Diary No of letter replied to 2673

No. 4409
Ml 168-12-
D/19 12 12

General and Revenue Secretariat
(Muml)
, the *191*

~~To~~

Dear Mr Krishnaswami Rao

In reply to your D.O no 64 dated the 15th Octr 1912 stating that the rates of taxes notified by the Muml Council might have been altered in the Secretariat, I am directed to states that the rules relating to assessment of taxes and the Schedule of taxes as revised in the Secretariat were sent to the

over

Date of issue 19 12 12

Signed by Mr SDR

SUBJECT

the President with the Office C No 135 Ml97-09-5 d/19.6 1910 with the request. "that the rules and bye-laws may be placed before the Municipal Council at a very early date and a copy of their resolution submitted for the information of Govt." At the foot of the Schedule of taxes the following note had also been made

"The rates of taxes given in the Statement should be compared with reference to the existing rates and omissions supplied. Any alterations required should be kindly reported."

2 The revised draft of the rules & bye laws in question were referred to the Managing Committee by the Municipal Council. The Managing Committee suggested

List of enclosures,

Copied by

Examined by

Verbal

suggested certain 'amend-
~~ments~~ ments ~~to the bye-law~~
~~regarding~~
~~of~~ certain bye rules & bye laws
but no proposals were made
~~They said nothing as regards~~
As regards the rates of taxes. The
Municipal Council approved
of the amendments proposed
by the Managing Committee
and the resolution of the Council
was submitted to Govt
by the President (Vide your
Office letter No 25 d/ 8 8·910)

3. Under the above Cir-
cumstances, I am to observe
that the ~~[illegible]~~
Municipal Council were
not · unaware, of ~~the amend~~
~~resolution~~ (before the rules
& bye laws were sanctioned by
Govt) of the amendments made
by them in the Secretariat
and that they are themselves
~~[illegible]~~ responsible for the

U

9

the mistake.

Yours sincerely

[illegible]
7.12.1912

To
M.R.Ry Krishnaswami Rao Esq BA

14/12/12

17/12/12

9

G R S 28]

33

10

File No $\frac{168}{12}$

Serial No. 4

Diary No of letter replied to 2265

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE
SECRETARIAT
(Munl)

, the 191

Date of issue 19.12.12

Signed by Mr SPA

2

READ—

Letter No 61 dated the 9th October 1912 from the President of the Mysore City Municipal Council reporting that the cart and Jutka owners plying their vehicles for hire complain that the tax paid by them has been doubled under the rules sanctioned by Govt in their Procdgs No 4102-3 Ml 555 07 dated the 28th November 1911 as

~~ORDER THEREON.—No.~~

over

SUBJECT

11

as shewn in the margin, and requesting, as resolved by the Municipal Council at their meeting held on the 28th September 1912, that the rates of tax on Vehicles and Animals be revised in accordance with the recommendations made in their resolution No XIV dated 25th Septr 1909, submitted to Govt with letter No 79 dated the 25th January 1910.

	Tax paid in preceding years for half year	Tax Revised by Govt in [illegible] for half year
For every two wheeled carriage on springs drawn by a horse	1-0-0	3-0-0
For every bullock or bull	0-8-0	0-8-0
For every horse of and under 13 hands	1-0-0	1-8-0

Order thereon. No $\frac{4410}{M\ 2164\text{-}12}$ dy 19.12.12

The recommendation of the Municipal Council is sanctioned. The tax on two wheeled carriage on springs drawn by a horse, and on horses of and under 13 hands is now reduced to Rs 1-0-0 each for half year.

2. The rates of Vehicle and Animal tax as now revised

are

1

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form.*)

are as shewn below

Vehicles and tax half yearly.

1. Four wheeled carriage on springs drawn by two horses	2-0-0
2. Four-wheeled carriage on springs drawn by one horse or pair of horses under 13 hands or by bull or bullocks	2-0-0
3 Two wheeled carriage on springs drawn by a horse mule bull or bullocks	1-0-0
(4) Bicycle or Tricycle	1-8-0

Animals and tax half yearly

(1) Horse over 13 hands	2-0-0
(2) Horse of or under 13 hands or mule	1-0-0
(3) Elephant	6-0-0
(4) Camel	3-0-0
(5) Bullock or Bull	0 8-0
(6) Ass	0-2-0
(7) Dog	0-8-0

These ~~rates~~ particulars should be substituted for those given under the column "Amount for which or rate at which classes liable" against.

against "III Tax on Vehicles and Animals" in the Schedule of Taxes appended to the Rules under Sec 46 (c) of the Mysore City Munl Regulation, VII of 1906, sanctioned by Govt in their Orders No 4102-3 Ml 5507-4 of the 28th Novr 1911

W

Z

25 11 1912

Offg Secretary

8/12

14/12/12

To

The President of the Mysore City Munl Council

16/12

17/12